

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 223**

February 3, 2009

**SUMMARY OF BILL:** Requires the Commissioner of Revenue, in consultation with the Tennessee Advisory Commission on Intergovernmental Relations (TACIR), to report on or before February 1, 2010, and every five years thereafter, to the Finance, Ways, and Means Committees of both the Senate and House of Representatives, the impact of certain state-only privilege taxes on county and municipal governments and their ability to fund services.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures – Not Significant**

Assumptions:

- Pursuant to Title 67, Chapter 4 of Tennessee Code Annotated, the privilege taxes which are levied by the state only are the bottler's tax, the tax on utility companies (gas, water, electric), the recordation tax, a tax on establishments that sell mixed drinks or setups, and a special marriage license tax.
- According to the Department of Revenue, any increase to departmental expenditures would be considered not significant.
- According to TACIR, there would be no significant impact to the Commission as a result of this bill.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/rnc